

Response to Consultation on a Visitor Levy in England

11 February 2026

Summary

As home to some of our most precious wildlife and landscapes as well as numerous important cultural sites, National Parks play a vital role in the visitor economy of England, attracting over 100 million visitor days every year and generating £6.5 billion for the economy annually. Visitors can have a significant impact on the environment and local communities in National Parks, particularly when there are high numbers of visitors in areas which are otherwise sparsely populated.

Our response to this consultation calls for a number of changes to the proposals in order to ensure that National Parks benefit from the visitor levy. In particular, we are calling for:

- Changes to ensure that the revenues can be used to support the specific kind of interventions which are needed in National Parks. This should include measures to support nature recovery; protect and enhance landscapes; maintain and improve footpaths, signage and other infrastructure essential to the rural visitor economy; and support information centres and other visitor services.
- A meaningful share of revenue raised within a National Park to be ring-fenced for spending by the relevant NPA. Without direct allocation to NPAs, there is no way of ensuring that the funding will be used to support the kind of measures that are needed to support the local visitor economy.
- Clarity that levy income raised in parts of an area with high levels of overnight accommodation can be invested in other parts of the area which get a lot of visitors during the day time.
- A requirement for Strategic Authorities wishing to introduce a levy in areas with a National Park to work with any other relevant authorities to ensure a consistent approach is adopted across the whole of a National Park area.
- Consideration to be given as to how the levy could be used to incentivise sustainable travel, for example, by providing the option to charge a reduced rate for those arriving on foot, bicycle, by horse or public transport.
- A provision for exemptions or reduced rates for children and young people, educational groups, low-income households, and other groups identified as priorities locally, such as other groups that face socio-economic barriers to visiting National

Parks. This would ensure that the levy does not compromise accessible and inclusive enjoyment for all.

Responses to consultation questions

Question 1: Should the power to raise a visitor levy also be extended to Foundation Strategic Authorities?

Yes, Foundation Strategic Authorities should have the option to exercise these powers where appropriate, to avoid the risk of regional disparity and ensure all parts of the country are able to benefit. If a Foundation Strategic Authority does wish to raise a visitor levy, then the changes that we have called for in response to later questions will need to apply to them as well as Mayoral Authorities, including ensuring that National Parks benefit from the funds raised within their area and that all the authorities within a particular National Park adopt a consistent approach.

Question 2: Do you agree that Mayors should be able to invest the revenues from a levy in interventions to support economic growth, including the visitor economy?

As home to some of our most precious wildlife and landscapes as well as numerous important cultural sites, National Parks play a vital role in the visitor economy of England, attracting over 100 million visitor days every year and generating £6.5 billion for the economy annually. Visitors can have a significant impact on the environment and local communities in National Parks, particularly when there are high numbers of visitors in areas which are otherwise sparsely populated.

If the levy is to benefit all parts of the country, it is essential that the revenues can be used to support the specific kind of interventions which are needed in National Parks, and that a proportion of the revenue raised in these areas is specifically ring-fenced to these activities. This should include measures to support nature recovery; protect and enhance landscapes; maintain and improve footpaths, signage and other infrastructure essential to the rural visitor economy; and support information centres and other visitor services.

The emphasis on “pro-growth” projects in the consultation document (see, for example, para 3.2.1) means that unless the proposals are amended to make it clear that these kinds of measures can be supported, they are unlikely to be prioritised even though they would support economic growth by ensuring that National Parks remain attractive and welcoming places to visit. The proposals also need to be amended to allow for the fact that within any particular authority area there are often significant discrepancies between the areas where visitors have most impact and those where overnight stays are most concentrated. This means it needs to be clear that levy income raised in parts of the area with high levels of overnight accommodation can be invested in other parts of the area which get a lot of

visitors during the day time. An example of this is in the York and North Yorkshire Combined Authority area where a high proportion of visitors stay in York or settlements on the coast but then go on day trips into the Yorkshire Dales and North York Moors National Parks.

Without such changes it is unlikely that the ambition set out in the Ministerial Foreword for each Mayor to be able to “choose what is right for their area...” will be achieved since the proposals as currently set out will constrain the choices available to Mayors by restricting the kind of measures that the revenues from the levy can be invested in. There is also a significant risk that revenue raised by a levy on visitors to National Parks could be used to fund major infrastructure projects outside the Park rather than investing in measures which would help sustain a healthy visitor economy.

Question 3: Should a share of revenues for local authorities be allocated on the basis of the proportion of overnight stays in the authority or some other centrally defined metric, or should the distribution within the area be determined entirely by Mayors and other local leaders?

As we have highlighted above, it is essential that the final proposals for the levy benefit all parts of the country, including National Parks. This should include ensuring that there is a clear mechanism for National Park Authorities (NPAs) to, at least, influence the distribution of levy revenues within their areas. This would mean that where a Strategic Authority area includes National Park(s), the relevant NPA(s) should have a role in deciding how revenues are to be allocated. We would also like to see a meaningful share of revenue raised within a National Park ring-fenced for spending by the relevant NPA. Without direct allocation to NPAs, there is no way of ensuring that the funding will be used to support measures that are needed to support the local visitor economy. Local Authorities may have other priorities which risk drawing the resources away from the areas of greatest visitor impact. The proposals also need to be amended to allow for the fact that within any particular authority area there are often significant discrepancies between the areas where visitors have most impact and those where overnight stays are most concentrated. This means it needs to be clear that levy income raised in parts of the area with high levels of overnight accommodation can be invested in other parts of the area which get a lot of visitors during the day time. An example of this is in the York and North Yorkshire Combined Authority area where a high proportion of visitors stay in York or settlements on the coast but then go on day trips into the Yorkshire Dales and North York Moors National Parks.

Another issue that will need to be addressed is that some National Parks, for example, Yorkshire Dales and the Peak District, are covered by more than one Strategic Authority. The discretionary nature of the proposed new powers means that there may be a visitor levy in some parts of a National Park but not others depending on the decisions made by relevant

Strategic Authorities. This could have local economic consequences and may cause confusion as visitors are unlikely to know which parts of a National Park are within the boundaries of a particular Strategic Authority. There should be a requirement for Strategic Authorities wishing to introduce a levy in areas with a National Park to work with any other relevant authorities to ensure a consistent approach is adopted across the whole of a National Park area.

Question 4: Do you agree that all overnight stays in commercially let visitor accommodation should be within scope of a levy, unless otherwise exempted within the national framework or by Mayors (see sections 4.3-4.5)?

There are public costs and impacts associated with all visitor stays and, therefore, all commercially let visitor accommodation should be considered. However, consideration should be given to matching levy to impact. As currently conceived a visitor arriving by bicycle or on foot and staying on a campsite would be likely to pay the levy, despite the vastly greater sustainability and lower impact of their visit compared to a car-based visitor. Camper vans may also avoid the levy depending on where they overnight. Consideration should be given as to how the levy could be used to incentivise sustainable travel, for example, by providing the option to charge a reduced rate for those arriving on foot, bicycle, by horse or public transport.

We would like to see a provision for exemptions or reduced rates for children and young people, educational groups, low-income households, and other groups identified as priorities locally, such as other groups that face socio-economic barriers to visiting National Parks. This would ensure that the levy does not compromise accessible and inclusive enjoyment for all. We believe all children should have the opportunity to visit and learn about the countryside. A visitor levy could act as a barrier to this. Whilst recognising the administrative complexity of separately accounting for children within a family booking, it should be possible to provide an exemption for school/young people groups and/or those staying in youth hostels or tented accommodation.

In the interests of fairness the Government should also commit to ensuring day visitors to National Parks contribute in future e.g. through the introduction of some form of road-user charging (with appropriate exemptions for residents, essential users etc).

Question 5: Should the government introduce a threshold below which providers are not liable for a levy? If so, what form should this take? Please provide evidence for why any suggestions should be considered.

We believe that there should be an exemption for accommodation that is let at a very low cost such as youth hostels, bunkhouses and campsites as such accommodation is

particularly important in supporting inclusive access to the countryside. Alternatively a reduced rate could be applied to such accommodation as is the case with the visitor levy in Wales.

Question 6: Do you agree that the following exemptions should apply at a national level? Please provide details for why any additional exemptions should be considered.

Exemptions could include:

- a) Stays in registered Gypsy and Traveller sites where the accommodation is a primary residence.
- b) Stays in charitable or non-profit accommodation provided for shelter, respite, or refuge, where the accommodation is not commercially operated.
- c) Other types of accommodation, such as for statutory Temporary Accommodation arranged by local authorities (please provide details for why any additional exemptions should be considered).

We agree with these proposed exemptions but as set out in response to Q4 we would also like to see a provision for exemptions or reduced rates for children and young people, educational groups, low-income households, and other groups identified as priorities locally. This would ensure that the levy does not compromise accessible and inclusive enjoyment for all. We believe all children should have the opportunity to visit and learn about the countryside. A visitor levy could act as a barrier to this. Whilst recognising the administrative complexity of separately accounting for children within a family booking, it should be possible to provide an exemption, or reduced rate, for school/young people groups and/or those staying in youth hostels and on campsites.

Question 7: Do you think that Mayors and other local leaders should have the power to introduce additional local exemptions to those outlined nationally? Please provide examples of specific exemptions, and evidence for these.

If low cost accommodation such as youth hostels, bunkhouses and campsites is not to be exempt nationally then there should be a power to introduce additional local exemptions to ensure that Mayors and other local leaders can exempt this type of accommodation where it plays a particularly important role in supporting inclusive access to National Parks.

Question 8: Do you agree that a levy should be set as a percentage of accommodation costs?

Yes, this is the most progressive and fairest approach, ensuring that those who can afford to pay more for their accommodation are contributing more.

Question 9: How should a percentage-based levy be applied to inclusive packages where accommodation is only part of the total cost, noting the challenges of applying a levy to part of the cost of a stay (for example, packages that include meals, entertainment, or transport)?

The levy can be calculated by the accommodation provider and added in as part of the overall package price.

Question 10: Do you agree that Mayors and other local leaders should have the flexibility to set levy rates locally? Please describe any factors that should be considered in setting a rate?

We believe that the same percentage rate should apply across all areas where it is introduced as this would be less confusing for visitors and less costly to administer. It is also essential, as set out above, that a consistent approach is adopted across the whole of each National Park so where a Park is covered by more than one Strategic Authority they should be required to adopt the same approach with regard to introducing a levy.

Question 11: Should the government put in place a cap on the maximum tax rate? If so, at what level should a cap be set? Please provide evidence in support of your views.

No comment.

Question 12: Should the government put in place a limit on the maximum number of consecutive nights to which a levy applies? If so, at how many nights should that limit be set? Please provide evidence in support of your views.

The Government should introduce a limit of seven consecutive nights in the same accommodation to which a levy applies. This would allow for a proportionate visitor contribution to funding local services and encourage longer stays with potentially more benefit to the local economy. However, such an approach should be introduced in conjunction with a mechanism for exempting those travelling by bicycle or on foot or other non-motorised forms of transport to avoid unfairly penalising those, for example, doing long distance walks or cycle touring who will be moving on more frequently but will have a relatively low-impact on local services. It is appreciated that such a mechanism would add to the complexity of the scheme and the benefit has to be balanced against the operability of the scheme as a whole.

Question 13: Are there any other flexibilities or safeguards that should be built into the rate-setting framework?

No comment.

Question 14: Should Mayors and other local leaders have powers to vary the rate for different types of accommodation, including short term lets?

Yes, the authorities should have the power to vary the rate according to the type of accommodation, although within nationally-determined limits. Even if this option is not used straight away, it will give them more flexibility to adjust the scheme in future.

Question 15: Do you agree that Mayors should have the flexibility to decide whether the levy applies to different constituent authorities within their region?

Only if this is introduced in conjunction with a requirement to ensure a consistent approach across a National Park area.

Question 16: Should Mayors and other local leaders be able to vary the application of a levy in their areas based on, for example, seasonality? Please provide details of any other flexibilities that should be considered.

Yes, allowing for the levy to be varied to take account of seasonal demand would help support a year-round tourism economy.

Question 17: Do you agree that a formal consultation process conducted by Mayors and, if powers are extended to them, Foundation Strategic Authorities should be required before a levy is introduced and that this approach is proportionate?

Yes, a formal consultation process should be required before a levy is introduced to ensure that local businesses and others affected by the introduction of a levy have an opportunity to shape what is proposed. The approach proposed is proportionate but not sufficient, as the list of bodies to be consulted needs to be extended to include any NPAs affected.

Question 18: Do you agree with the proposed components of the prospectus?

Where relevant, the prospectus should also set out how any National Parks in the area affected would benefit from the levy.

Question 19: Do you think that the proposed length of the notice period of 12 months is appropriate?

The notice period should be extended to 18 months as it can take that long for tour operators to identify and contract hotels and other accommodation providers, prepare their tour packages, and prepare and print holiday brochures.

Question 20: Do you agree that introduction of a levy, and any subsequent changes to the core elements of a levy, should be subject to the relevant statutory Mayoral budget voting process in MSAs?

Where relevant, there needs to be a clear mechanism for ensuring that any NPAs affected have an opportunity to influence this vote.

Question 21: If Foundation Strategic Authorities have powers to introduce a visitor levy, do you agree that a simple majority council vote should be required ahead of consultation on a levy, ahead of implementation and this be repeated ahead of any changes to the core elements of a levy? Is this approach fair and proportionate?

Where relevant, there needs to be a clear mechanism for ensuring that any NPAs affected have an opportunity to influence this vote.

Question 22: If Foundation Strategic Authorities have powers to introduce a visitor levy, what are your views on the consent mechanism in Foundation Strategic Authorities where a levy is applied to a smaller area within the Foundation Strategic Authorities' geography?

No comment.

Question 23: What further or different governance and accountability mechanisms are needed in Foundation Strategic Authorities, Mayoral Strategic Authorities or the Greater London Authority?

Where relevant, there needs to be a clear mechanism for ensuring that any NPAs affected have an opportunity to influence this vote.

Question 24: Do you agree with the proposed approach to reporting, and should any further accountability mechanisms be considered?

It is important that those paying the levy understand why they need to pay it, who collects it, how it is allocated and how the revenue raised is being spent. Therefore it is essential that those introducing the levy are required to produce simple, clear high quality reports and to promote these to local accommodation providers and their customers, visitors and the media. This would help minimise adverse reaction to the visitor levy.

The introduction of the levy is also an opportunity to highlight to visitors the benefits of local services such as car parking, public transport, footpath maintenance and litter clearance, the costs associated with providing these services and what visitors can do to help reduce those costs such as taking their litter home. This could also be linked to raising awareness about the Countryside Code to ensure visitors have a good understanding about their rights and responsibilities.

Question 25: Do you agree that it should be the visitor accommodation provider that is ultimately liable?

Yes.

Question 26: How could digital booking platforms or intermediaries best be integrated to streamline levy assessment, collection and tax returns?

Once a visitor levy becomes mandatory, it should be reasonably straightforward for booking platforms etc to apply the relevant percentage to their booking procedures and either to report back to the accommodation provider the amount they are liable for (leaving the responsibility up to the provider to remit the sums) or to remit the sums direct to the collecting authority.

Question 27: Do you agree that a self-assessed model is the most appropriate approach for administering a visitor levy?

Yes, especially as most providers use some kind of digital booking platform which can work out the relevant levy amounts automatically.

Question 28: Do you agree that the tax point of a levy should be the point of arrival?

No. The tax point should be the point of booking, whether this is in advance or on arrival. Applying it in advance will enable visitors to budget more accurately for their stay, and makes it more straightforward for the levy to be applied. The administrative burden will be greater if it is applied at the point of arrival.

Question 29: In your view, should levies be administered locally by relevant authorities, through a centralised approach, or a combination of local and central authorities?

No comment.

Question 30: Do you agree a portion of levy revenues should be retained by the relevant authorities to fund administration costs, if levies are administered locally?

Yes, as this will ensure that local tax payers do not bear the costs of administering the levy which would be counterproductive. Consideration should also be given to allowing accommodation providers to retain a small proportion of the levies they collect to cover their administration costs.

Question 31: Should the registration process for accommodation providers to support the administration of the visitor levy be operated locally or nationally alongside the registration scheme for short-term lets in England?

No comment.

Question 32: What processes or solutions for collecting revenues could be introduced to minimise the burden on businesses?

No comment.

Question 33: What further support could reduce the administrative burden on businesses in collecting and remitting a levy?

Clear information and training programmes should be introduced to explain how the system works and, importantly, how the revenues are distributed and used. It is likely there will be less resistance to the system from accommodation providers and visitors if the outcomes are transparent and manifestly positive for the host environment.

Question 34: Tax authorities will require enforcement powers to ensure compliance with a levy. Do you agree with the powers listed?

- a) Civil information and inspection powers, including those to enquire into tax returns, audit records retained by visitor accommodation providers, and inspect premises.
- b) Civil powers to charge interest and penalties, and to recover unpaid tax, where a visitor accommodation provider fails to undertake their statutory obligations relating to the visitor levy.
- c) Discretionary debt relief powers, for example the ability to reduce a debt to nil or to not issue a penalty in certain circumstances.

No comment.

Question 35: Do you agree that an appeals process should enable providers to appeal on the basis of liability, classification or enforcement action? Please provide details of any additional areas which should be considered.

No comment.

Question 36: Do you have any views on the potential impacts of the proposals in this consultation on persons who share a protected characteristic?

Unless changes are made to ensure that National Parks benefit from these proposals there is a risk that they could lead to reduced funding for measures which support people who share a protected characteristic to visit these areas. It is also important to put in place appropriate exemptions to ensure that the proposals do not make the National Parks less accessible for young people and those on a low income.

Any Authority proposing to introduce a levy should be required to undertake an equality impact assessment.

For further information about any aspect of this response, please contact Ruth Bradshaw, Head of Policy and Research, Campaign for National Parks (email:ruthb@cnp.org.uk).